



MARSS 203 – Transportation

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October 8, 2019

Transportation Data Gathered on Three Reports

- Pupil Transportation Annual Report
 - Paper Report
- Minnesota Automated Reporting Student System (MARSS)
 - Student Accounting (Automated)
- Uniform Financial Accounting and Reporting Standards (UFARS)
 - Financial Accounting (Automated)

Key District Personnel

It's important that all departments communicate:

- Transportation supervisor
- School bus contractor
- MARSS coordinator
- Business manager/bookkeeper
- Homeless liaison
- Special education staff

MARSS Transportation Reporting

- The Transportation Category indicates what type of transportation the student receives to-and-from school.
- The Transporting District indicates which district provides the student's to-and-from transportation for the regular school term.
- “To-and-from” school transportation is defined as the student's trip to school at the beginning of the school day and trip home at the end of the school day.
 - Minnesota Statutes, section 123B.88

MARSS Transportation Categories

- Eight possible MARSS Transportation Categories are:
 - 00 – Walker, or transportation field does not apply
 - 01 - Regular
 - 02 – Excess
 - 03 – Disabled
 - 04 – Desegregation
 - 05 – Ineligible
 - 06 – Special
 - 07 – Shelter Care Facility

Transportation Category 03 – Disabled

Disabled – Code 03

- Include those students who actually receive special education transportation services or special accommodations.
- Students must have an Individualized Education Program (IEP) that specifies special education transportation adaptations or accommodations.
- Students that cannot ride on regular bus routes with the majority of the district's students because of the location of their classes, disabling conditions or the unique time schedules of their programs.

Disabled – Code 03

- Special Accommodations:
 - Students with disabilities can ride regular bus routes if special accommodations are made to the regular bus routes, such as, using buses with lifts or ramps or having aides ride the regular bus routes.
 - If district did not make these special accommodations, the students with disabilities would have to be transported on special routes.

Transportation Category 06 – Special

Special Transportation – Code 06

- Students must be receiving transportation services to-and-from:
 - Homeless or unaccompanied youth
 - Attending care and treatment facility
 - Has a temporary disability or a 504 accommodation plan

Transportation Category 07 – Shelter Care Facility

Shelter Care Facility – Code 07

- Students must be receiving transportation services to-and-from:
 - A shelter care facility as defined in Minnesota Statutes, section 260C.007, subdivision 30.
 - Subdivision 30, Shelter care facility. "Shelter care facility" means a physically unrestricting facility, such as but not limited to, a hospital, a group home or a licensed facility for foster care, used for the temporary care of a child pending court action.
 - This would include only students who are not homeless, not placed for care and treatment, and not receiving special education transportation due to their IEP.
 - The miles, hours or routes on the Pupil Transportation Annual Report would be reported under UFARS finance code 728.

Relationship Between MARSS and UFARS

MARSS

UFARS

00-Walker.....	None or 715, 719, 721, 723
01-Regular.....	720-Regular
02-Excess.....	720-Regular
03-Disabled.....	723-Special Ed
04-Desegregation.....	714 or 315 Achievement and Integration
05-Ineligible.....	737-Ineligible
06-Special.....	728-Special
07-Shelter Care.....	728-Special

Data Verification Report (DVR)

Ties together MARSS, paper annual report and UFARS.

To view your district's report start at the [Minnesota Department of Education \(MDE\) homepage](#):

- Data Center
 - Data Reports and Analytics
 - Under the School Finance Reports section, click **Minnesota Funding Report (MFR)**
 - Use the drop-down menu to select your district
 - Use the drop-down menu to select **All Reports**
 - Use the drop-down menu to select the Year
 - Scroll to Transportation Data Verification Report
 - Click on **List Reports**
 - Click on the report link

Transportation Funding

Cost Allocation as Provided in Minnesota Statutes, section 123B.92, subdivision 5

- Salary and fringe benefit limitations.
- Standard basis for both district and contract bus service – miles, hours or routes.
- Direct charge cost to appropriate category, if reasonable.
- Some expenditures are not allocated.
- Further allocation on a cost per student may need to be done.

[Summary of Student Transportation Reporting](#) is found from the Minnesota Department of Education (MDE) homepage: Districts, Schools and Educators > Business and Finance > School Finance > Transportation > Reporting: Financial Reporting.

Transportation Funding (2)

Special education transportation and special transportation, costs reported in UFARS 723 and 728 are reimbursable under the state special education aid formula and are only subject to proration (roughly 97-100 percent).

1. Aid is based on prior year costs, so if costs increase significantly one year it will be a year until a district starts receiving the aid for the difference.
2. Districts are subject to the growth limit/cap. If a district is over in a given year and experience substantial transportation increases, it would push them farther over the cap and therefore would be unfunded.

Transportation Reports Available on the MARSS Web Edit System (WES)

- Statewide and local year-end reports.
- Based on the “Transporting District Number and Type” fields in MARSS.
- Share with business office and transportation department.

Transportation Reports on the MARSS WES

- **MARSS #20** Total Public Students Transported By Category: This report shows the district total count of students reported with each of the transportation categories.
- **MARSS #47** Total Public Students Transported By Category: Shows the number of students reported by category for the past four years.
- **MARSS #48** Pupil Transportation – Totals by School: Shows the breakdown of students transported by category for each school.

New MARSS Secure Report

MARSS 49 Transportation Detailed Report

- This report will list student transportation by resident and serving district. It has taken the place of the MARSS 45 report and the MARSS 49 report in MARSS WES.

What Needs to be Done to Receive the Funding?

- Accurately report transportation expenditures in UFARS with the appropriate MARSS Transportation Category and the number of miles, hours or routes.
 - MARSS
 - UFARS
 - Pupil Transportation Report
- Check various transportation reports for accuracy.
 - MARSS WES #20, #47 and #48
 - MARSS Secure Report 49
 - Data Verification Report

Who is Responsible for Transportation?

- Enrollment Options Students, (open-enrolled)
 - The enrolling district is obligated to transport the enrollment options student within the district.
 - If the enrollment options student has a disability and the pupil requires special education transportation to get to-and-from school, the enrolling district may be required to transport the student from the student's home to the education site. Based on the student's IEP.
- District Places Student for Special Education
 - District arranges an appropriate education program through an agreement with the serving district.
 - If the student requires special education transportation, the placing district provides transportation to the education site. Based on the student's IEP.

Who is Responsible for Transportation? (2)

Transportation Responsibility of Students that Attend Care and Treatment Programs

- Residential Facility – district where facility is located
- Day Treatment – student’s resident district.
- Minnesota Statutes, sections 125A.15 and 125A.51

504 Accommodation Plan – enrolling district.

- Section 504 of the Rehabilitation Act of 1973 is a federal civil rights statute that assures individuals will not be discriminated against based on their disability.

Transportation of Students Attending Care and Treatment Programs and Special Education Rule of Thumb

The reason for the transportation would be the criteria to select the appropriate finance code.

- If the purpose of the trip is to bring/take the student to their instructional environment, and the student has special transportation adaptations or accommodations in their IEP, use FIN 723 – Special Education Transportation.
- If the purpose of the transportation is to take the student to a care and treatment site or to return the student to the school of origin, then the appropriate finance code is 728 – Special Transportation.
- If the student is being transported to a care and treatment site, even if the student has special transportation in their IEP, the purpose of the transportation would be finance code 728 – Special Transportation.

Transportation of Student Experiencing Homelessness

- The district that enrolls the homeless student will be responsible for the transportation.
- For charter schools, the district or charter school currently providing transportation for all other students must provide transportation.
- For students without IEPs who are enrolled in cooperative and intermediate school districts, the resident district is responsible for providing transportation.
- The district that placed a homeless student with an IEP in a program offered by an intermediate school district, special education cooperative, service cooperative or education district is responsible for transporting that student for the remainder of the school year. The amendment allows the original district and the current serving district to mutually agree that the current serving district is responsible for transporting the homeless pupil.
- Transportation funding – through the Special Education Aid Entitlement Formula.

[Transportation of Students Experiencing Homelessness](#) is found from the MDE homepage: Districts, Schools and Educators > Business and Finance > School Finance > Transportation > By Student Type.

Minnesota Statutes, section 120A.20, subdivision 2(c)(d)

Homelessness

(c) ...the **serving district is responsible for transporting** a homeless pupil to and from the pupil's district of residence. The district may transport from a permanent home in another district but only through the end of the academic school year.

When a pupil is **enrolled in a charter school**, the district or school that provides transportation for other pupils enrolled in the charter school is responsible for providing transportation.

When a homeless student with or without an individualized education program **attends a public school other than an independent or special school district** or charter school, the district of residence is responsible for transportation.

(d) For a homeless pupil with an individualized education program enrolled in a program authorized by an intermediate school district, special education cooperative, service cooperative, or education district, the serving district at the time of the pupil's enrollment in the program remains responsible for transporting that pupil for the remainder of the school year, unless the initial serving district and the current serving district mutually agree that the current serving district is responsible for transporting the homeless pupil.

Who Should Report on Finance?

Generally, the district that provides the transportation should be reported as the Transporting District in MARSS and claim the cost in UFARS. The district is statutorily obligated to provide the transportation.

- At times, another district maybe fiscally responsible. For example, special education transportation of nonresident students.
- Districts can mutually agree to have another district provide the transportation. Be clear on what district is going to claim the cost for state aid.

Who Receives Special Education Aid Entitlement?

- The district that reports the cost in UFARS Finance Code (FIN) 723 or 728 receives the special education aid entitlement.
- Year-End Reporting (Data Verification Report)
 - **Discrepancies**
 - **Editing Process**

Can Parents Transport?

Yes, parents can provide transportation for their own child and be reimbursed by the district.

- A district can claim the reimbursement in UFARS under Finance Code 723, Object Code 360.
- Report the miles on the paper report under contract-owned and the vehicle as contract-owned, Type III.
- Doesn't need to have vehicle inspected by Department of Public Safety.
- Have contract in place with details of agreement.
- If the parent can't provide, or is unwilling, the district must provide.
- Make sure parent has car insurance.

[Sample transportation contract with parents](#) on the transportation main page.

Transportation of Early Childhood Special Education (ECSE) Students

- The IEP team would write in the IEP that the child will be receiving the related service of transportation. Special education transportation will be provided because of the timing or location of the classes.
- The district claims the cost of the trip in special education transportation because of the special routing.
- Code the student's 03-Disabled. Report the cost in UFARS, Finance Code 723.
- Early childhood students that don't have special education transportation written into their IEPs, may ride regular bus routes.
- The MARSS Transportation Category would be 01-Regular.

ECSE students are eligible to receive transportation just like any other student.

For more information on student transportation, from the MDE homepage:

- Districts, Schools and Educators
- Business and Finance
 - School Finance
 - Transportation
 - By Student Type

Topics include – Charter Schools, Day Treatment, Homelessness, Students with Disabilities, Nonpublic and Open Enrollment.

Thank you!

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